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## Monographic Section

# A Royal Charter Is Not Enough – How PM Professional Associations Can Continually Show the Value of Professionalisation to the Markets

KUN WANG, IAN STEWART

*University of Manchester*

E-mail: [kun.wang@manchester.ac.uk](mailto:kun.wang@manchester.ac.uk), [i.c.stewart@manchester.ac.uk](mailto:i.c.stewart@manchester.ac.uk)

**Abstract.** The Association for Project Management (APM) is engaged in the process of raising the status and performance of Project Management (PM) in the UK. They have obtained a royal charter, regarded as the “locus of professionalisation”, but can the APM really assist PM to achieve “a world where all projects succeed”, when there is no provable link between professionalisation and performance of practitioners? This current claim alone (along with chartership) will not improve the profession’s market reputation, which also raises concerns regarding the APM tactics for growth by engaging practitioners and corporate partners. This article uses actor-network theory to re-frame a historical case of the major UK Cost Accounting Association (ICWA), identifying the tactics this association used to effectively represent the value of the occupation/profession and influence their markets. Parallels and recommendations are generated for the APM, research directions are proposed for PM professionalisation and associations’ tactics for building market value.

**Keywords.** PM professionalisation; professional associations; historical case; cost accounting; actor-network theory.

## 1. PROFESSIONAL ASSOCIATIONS: REPRESENTING THE VALUE OF PROFESSIONS

Professional associations are usually regarded as a fundamental part of the development of a profession, as professional associations usually act as the governor for intra-profession behaviours and as a promoter of the profession to the outside environment. By being the governor and the promoter, professional associations act to explain why becoming a profession should matter to the practitioner of the particular occupation itself and to explain the benefits of this to the contexts of that occupation. For example, professional associations commonly work to raise the standards of practice of member practitioners within their area, then make the claim, to con-

cerned stakeholders, that those practitioners, now “professionals”, will deliver the desired services to a superior level (Greenwood *et alii* 2002), thus raising the status of the occupation.

During the professionalisation of occupations, the stakeholders who receive the value of this action vary; accordingly, the value professional associations present to their particular markets also has to vary. The value of traditional professions such as law and medicine was described as maintaining the stability of society (Parsons 1939). The associations of those professions, therefore, needed to demonstrate to the government and public that their members would always prioritise the public interest and protect its social functions (Merton 1969). Later the commercialisation and industrialisation of society created new kinds of occupation, which in time also entered the process of professionalisation. These occupations, supporting the entrepreneur and capitalist in making exchanges in markets, had “exchange” written into their souls. In their own case, the exchange was expert knowledge and skill being traded for monopoly control over the market for their labour (Suddaby, Muzio 2015) and the advantages associated with that.

As part of their professionalisation process, the associations of these occupations have to compete to present superior knowledge and skills as the value of the profession attuned to the concerns of two markets – their clients and the individual practitioners to be drawn into membership. This value often becomes processed into entrance examinations, credentials and qualifications that become the offerings of the association to their markets. By doing so, professional associations provide a “market shelter” for the individuals who join their credential system, which should act as a guarantee of performance to the market (Birkett, Evans 2005). In the market of management services, large organisations determine the market value of the services. In this situation, the standards of the professional works are significantly influenced by employers, professions emerging in such environments engage in “corporate professionalisation”. With tight relations to the employers of practitioners, the market is extended to internal-company context; therefore, the activities of professionalisation operations are associated with “corporate procurement and recruitment policies” (Hodgson *et alii* 2015). So, during corporate professionalisation, professions need to present the value to the internal market to promote their career as well as to external market like older professions.

Corporate professions, such as PM (Hodgson *et alii* 2015), management consultancy (Kipping *et alii* 2006) and executive search (Muzio *et alii* 2011), supply the managerial needs of employers and stakeholders in technical problem-solving (Hodgson, Muzio 2011), but they are rarely the monopoly provider of these solutions, nor can they prevent provision. The value needs to be presented here, are the “indicators of desirable working orientations” (Brint 1996). This becomes the market reputation built during professionalisation and a defensible position when facing competition from other management practitioners (Maestripieri 2016), associations, or even perhaps non-associated individuals in the same occupation. Better career opportunities are a desirable outcome from corporate professionalisation, professional practitioners achieving more senior positions is one of the signs of effectiveness in showing value (Stewart 2011). In this context, professionalism is related to individual behaviour and career path in the workplace. Without the ability to monopolise or control access to solutions and credentials being no barrier to entry, the role of professional associations becomes weaker or useless in management occupations (Reed 1996; Maestripieri 2016).

Professionalising PM requires the combination of both “old professionalisation logic” and specific internal market concerns (Hodgson *et alii* 2015). In terms of old professionalisation logic, the external market will require PM associations to “[act] as a way of promoting and proving to the market the worth and value-added delivered by professional service providers” (Muzio *et alii* 2011: 454). According to old logic of professionalisation, Hodgson *et alii* (2015) regard the success of the Association for Project Management (APM) in obtaining a Royal Charter as one of the key conditions for acceptance of PM as a profession in UK society. As clients and employers in the market demand the guarantee of project success, the APM proposes “a world where all projects succeed”<sup>1</sup> (Hodgson, Muzio 2011). In these ways, the association attempts to continually build a reputation for assisting PM professionalisation. Specially for internal markets, as internal markets are an important characteristic for emerging corporate professions, professional associations in the areas of PM offer and interpret the market needs (Hodgson *et alii*

<sup>1</sup> <https://www.apm.org.uk/blog/all-projects-succeed-what-are-we-aiming-at/>.

2015) and through developing corporate memberships and embedding certification in career schemes (Muzio *et alii* 2011; Hodgson *et alii* 2015), knowledge development with practitioners (Konstantinou 2015) and intra-organisational identity construction (Hodgson, Paton 2016; Paton, Hodgson 2016) with particular concern to bridge the rift between abstract theory and practice (cf. Morris 2006; 2011; 2013).

Despite the views that obtaining a Royal Charter is a milestone of professionalisation (Hodgson *et alii* 2015) and that to some extent PM has shown value in solving technical and managerial issues (Hodgson, Muzio 2011), PM is not a traditional profession hence the obtaining Royal Charter should not be recognised as the sign of complete success of corporate professionalisation. If the royal charter is not attached to the market (especially internal) and value of PM professionalisation, then it is not enough. PM is a young profession, so the end stage of effective operations of the professional associations is still undetermined. Especially, APM's apparent aim in replicating the professionalisation logic of the more mature corporate professions can be observed, but the tactics it is deploying have not been examined and may not be completely compatible with the internal markets that it faces. This will be elaborated upon in the following sections of this article.

This article will focus on evaluating the APM's current tactics for making the value of PM professionalisation more widely accepted by their markets. This article is organised as follows: firstly, a review of the literature on PM professionalisation will be conducted to identify the market the PM associations are facing and the relevance of their tactics; secondly, ANT will be introduced with its utility for constructing an understanding of the conduct of professional associations; then, ANT will be used to reframe a historical case of how the main UK cost accounting association assisted their occupation to gain the acceptance of their markets, especially internal markets, as a valued profession; finally, parallels for the APM will be identified to uncover possible ways in which the APM can better assist PM professionalisation and achieve its own goals as an organisation.

## 2. PROFESSIONALISING PROJECT MANAGEMENT: UNIVERSAL MARKET GOALS WITH PARTICULAR PROBLEMS IN DELIVERY

PM and its associations face dual markets. Firstly, external markets where the professions exchange their final product with the clients, which almost all professions need to cope with. The market value is not only determined by the clients who buy the production of the project, but also by the employers who own the project practitioners (Hodgson, Muzio 2011). Therefore, attention needs to be paid to the specific technical and managerial needs of the employing company (Hodgson, Muzio 2011), which is the second, the internal market.<sup>1</sup>

For the external market, PM associations apply tactics that other professional associations commonly use; for example, establishing a body of knowledge and professional certifications. From the external market perspective, the BoK and certifications are the main carriers of value, as is the potential guarantee on practices of the project manager. Konstantinou (2015) pointed out that the practice and performance of PM changes according to the different contexts it is conducted in. Traditional professions distinguished themselves by emphasising standards such as service to the public and competence in their field, and by ensuring that their membership meets these standards. An important element of a profession is ownership of a body of knowledge that is distinctive to the professional group. Project management associations have spent considerable time and effort in developing Body of Knowledge (BoK). However, it is also noticed this situated characteristic of PM lead to that standardised BoKs may lose their relevance when being applied to the "real world" of different industrial and commercial sectors. The capability of professionals to judge situations in their context and apply their distinctive skills is more important than systemised knowledge itself. However, PM knowledge has to be practised in and shaped by a context owned by the employer, so it is hard for PM professional associations to establish one knowledge system alone that covers all the needs of employers, but over which, they are gatekeepers. The associations are therefore deprived of "executorial power" of building standards and excluding practitioners who do not meet the standards (Konstantinou 2015). Morris *et alii* (2006) warned that generalising PM knowledge will indicate that the exper-

tise of PM practitioners can be codified, hence available to anyone and no barrier to practice. Blackler (1995) argued that a powerful profession would be able to develop a “system of persuasion” based on an “enigmatic” knowledge foundation. Codification works against this, making BoK seem to be less valuable as a carrier of value created by PM professional associations in the market. Ultimately, any human being could manage a project if so motivated. Additionally, when investigating the relations between PM certifications and project outcome, Aranyosy *et alii* (2018) found that PMP certification was trivial in their list of project success factors when compared to the experience of project practitioners. Therefore, the ability of PM professional associations to hold claims of value to the external market is weak.

The value of professionalisation is further questionable because a better practice cannot be guaranteed by a standardised BoK or certification (Hällgren *et alii* 2012) using short examples of four different areas (education, research, certification and practice. As Tucker (2013) stated “receiving training in formal PM principles is one thing; applying them within an organization is another”. Certification, a key element in an association’s claims to improving individual members status and performance does not make certified practitioners outstanding in the labour market, or more able to perform successfully. In Starkweather and Stevenson’s study (2011) with recruiters and corporate IT executives, the PM Professional (PMP) certification was not the priority consideration when recruiting project managers, whereas soft skills such as leadership, communication skills, written skills and attitude ranked highest. These soft skills of project managers, critical for successful practice, are hard to examine in traditional written exams commonly associated with certification or accreditation.

Likewise, Joseph and Marnewick (2017) observed that PM professional certifications do not influence PM performance in terms of time, budget, scope and quality. Even though PM professional associations are attempting to certify project managers via involving the consideration of competences, PM certifications cannot realistically assist practitioners to have higher levels of performance; hence, these cannot help the profession advance its reputation the market. This also means that certification cannot assist the certified practitioners to be recruited by employers, which makes the claims of power over internal marketplace reputation for PM association more questionable.

For the internal market, the APM has conducted unique tactics to assist the process of professionalisation. Within the internal market, employers are the key stakeholders and their concerns determine their perception of the value of the associations’ offerings; hence, associations have innovated by creating “corporate membership” (Muzio *et alii* 2011). Further, Hodgson *et alii* (2015) noted that PM professional associations now attempt to embed their certification programmes in the career path of PMs in a given organisation. To illustrate, professional associations can convince companies to integrate the different levels of certification to their internal promotions process, which, they intend, will demonstrate the power of the professional association to assist the professional members or certificated practitioners in securing more strategic and senior roles in an organisation in such a context.

In developing tactics for internal markets, barriers were identified arising from the unique background of project management, which leads to less acceptance of the value of PM professionalisation. It has been pointed out that the path towards professionalisation of PM is significantly influenced by its technical background (Morris *et alii* 2011). Originally emerging from aerospace engineering and construction industries, early project manager roles were assigned to engineers (Stretton 2007; Morris 2011). Even today, positions of PM are often obtained from a temporary transfer or a secondary career choice, so that such project managers could view PM as “accidental” or an alternative career plan for engineers (Hodgson *et alii* 2011). Such a project practitioner may choose to join an engineering institution (i.e. IMechE) due to their former experience or education or acculturation within their company, rather than join a PM professional association. These professional associations in well-developed technical occupations want to determine the value of PM by developing their own PM branches (Hodgson, Cicmil 2007). We explore the standardization of contemporary management knowledge, focusing in particular upon the role of ‘standards’ in creating and reifying ‘organizational objects,’ with powerful consequences and with often unrecognized ethical implications. It is our argument that modernist beliefs in ‘general, abstract and timeless ideas’ (Brunsson *et alii*). These make it harder for PM associations to create internal structure within a company than for other managerial occupations. Therefore, particularly in engineering-based firms, PM as a profession has “competition” from other technical professions within the internal market that manage projects, which requires PM professional

associations to provide more assistance to enhance the reputation of PM as both a rational career choice and a desirable professional identity.

### 3. RESEARCH DESIGN – APPLYING ANT TO RE-FRAME THE HISTORICAL ACTIONS OF PROFESSIONAL ASSOCIATIONS

The intentions of PM associations are to assist in showing the value of professionalisation of PM to both external and internal markets and raising its status in corporate organisation, and to make the reputational outcome of professionalisation desirable to individual PMs and demonstrable through the preferential attitudes of employers and project clients towards members of the association. With different internal and external markets, the professional standards, practice and identity need to be defined and negotiated, shaped and flowed according to the contexts of the markets (Cooper, Robson 2006). BoK, certifications and memberships are the main interactions between PM professional associations with the markets that PM is in. The effectiveness of the interactions between PM associations and their contexts have a significant impact on the how the recognition of the profession is built; hence, as has been said, there is a need of an evaluation what tactics are useful in building stable relationships within the market to enhance the reputation of the association.

Current research in professionalisation usually follows the actions of practitioners in the area, i.e. identity construction and knowledge co-production. Research into tactics of professional associations such as certification tend to be a quantitative analysis of the attitudes of practitioners, i.e. the influence of certification on PM practitioners' performance, which limit the analysis to a time point. However asserted by Abbott (1988) that professionalisation is a continual negotiation process between professions and the contexts they are in. The static approaches do not help in theorising tactics' effects in the process of engaging wide participation in professionalisation (Ruming 2009). A theoretical framework acting as a basis for guiding the conduct of PM professional associations to maximising the effectiveness of their tactics is needed – to link these factors and the actions of practitioners in professionalisation together in a process view. To construct social products that can effectively solve existing 'concerns', or problems, of people, whether society, organisations or individuals, it is most often required to combine a range of human and non-human materials or artefacts into a network to address these concerns. This is the basic assumption of ANT, according to Priyatma (2013). Actor-Network Theory (ANT) (Latour 1987), originally generated from the field of science and technology, responds to the needs of understanding the current effectiveness of PM professional associations' tactics and could be used to predict what can be a potential next step for the area of PM. ANT has been applied in understanding the processes of engaging actors by understanding the actors' concerns, such as market (Callon 1999), brand building (Vollero *et alii* 2016) and professionalisation of accounting (Mihret *et alii* 2017).

ANT examines the interactions between actors and the network they are in, where alliances are built between heterogeneous elements (Vicsek *et alii* 2016). Asserted by Law (1992), networks involve not only human actors, but society, organisational machines, knowledge, technology, texts or money. Human actors, defined by Callon (1984), are any element that will have its own definition of and position vis-a-vis the concerns. The paper does not attempt a full overview but concentrates on the notion of power relations. Foucault's work and actor-network theory (ANT, ANT explains "how any actors...come to be, and act like an actor". The factors passing between the actors and defining the relationships are 'intermediaries', including texts, technical objects, money and human/skills, are also essential to understanding the process (Callon 1990). According to Safty (2009), intermediaries are the language of the network that enables actors to better interact together. He further noted that the intermediaries can be the non-human actors themselves within the network.

Chua (1995) suggested that ANT provides an opportunity to explore how and why a 'fact-building network' is being constructed and finally gets acceptance. Acceptance is the desired end-state for the network – the concern that drives the network is finally ameliorated to the satisfaction of the human actors, who despite having their own concerns and interests, sublimate these to the ideal of the network. Ultimately, when the human and non-human

actors involved together function towards the same goals with other human actors, this indicates the actors accept each other for being in the same network and construct stable relations (Latour 1987). The well-developed network has longevity when the ideas that are shared are accepted by all actors in the network. This is regarded as the “sociology of translation”. Lying at the centre of ANT, the concept of ‘translation’ is important during the process of actors shaping each other’s roles and the relationships. Callon (1984) stated the translation process as:

1. *Problematization* – The issues are defined by the actors according to a specific context, and the actors make themselves as indispensable solutions to the defined problems; meanwhile, actors make themselves as “obligatory passage points” through the negotiations;
2. *Interessement* – In this stage, the positions of actors in relations become more stable;
3. *Enrolment* – More negotiation takes place in this stage, which enables a better definition of interrelation;
4. *Mobilisation* – The collectiveness is achieved, and actors gained more confidence in the collective entities.

The case of a professional association’s successful professionalisation project is now presented, and ANT will be used as a basis to reframe it to act as a comparator to PM. The concepts from ANT will be used to interpret the sequence of events and, accordingly, tactics conducted by the cost accounting professional association will be identified. The CIMA, the cost, later, management accounting professional association in the UK, achieved chartered status within five decades of the emergence of the main institution. Having longer experience after obtaining the royal charter, valuable lessons can be concluded from the CIMA for the APM.

The situation of the CIMA with cost accounting is suitable as a comparator for the APM with PM for the following reasons: the occupation was born of industrial change; the occupation had to develop a rhetoric of service to capitalistic interests, particularly those of the business owner; there were also forces against its professionalisation, arising from a shared overlapping working context and career path with a better-developed profession, chartered accounting; clients (business owners) initially were quite able to replicate the value of the occupation or even succeed without it. It also had to convince practitioners that their concerns would be best addressed as members. All of these find ready parallels to the professionalisation project of PM. Unlike the APM however, the CIMA has established its members in some of the most senior positions in the UK cross different industrial companies and holds this as a possible outcome to its membership. This indicates the association effectively translated the value to employers, who is the most important value decider in internal markets, and hence enjoyed high acceptance in internal and external markets of the profession, which is desired by PM and the APM. Based on these historical parallels, new or different tactics for how the APM can move PM forward to in the UK and by extension the status of their association can be proposed.

#### 4. THE HISTORICAL CASE OF THE COST ACCOUNTING PROFESSIONAL ASSOCIATION

The process of gaining acceptance and building reputation of the profession is a dynamic process with the interaction of both human and non-human actors; therefore, it can be considered as a value-translation process. The markets are where the value of actors can be exchanged, and the actors are transformed into the “commodities in the markets” (Callon 1999). The human actors include professional practitioners, clients in the external market, employers in the internal market, non-human actors include the certifications, memberships and other tactics that can present solutions to the concerns of the markets. In addition, the intermediaries such as texts in documentation and reports, money invested in the projects, may also have important functions during the process.

##### 4.1. *Problematization*

In this stage, the professional association of cost accounting emerges, through the work of a small elite, collecting the concerns of other actors within their context, and building a network that can offer a common solution for the diverse concerns of all of the relevant actors. It is generally held that modern cost accounting began with the

rise of the factory system in the Industrial Revolution, from 1875 (Solomons 1952; Banerjee 2006) in response to challenges emanating from growth and downward pressure on profit margins, i.e. the need for operational information systems to support strategic decision-making by locating and containing costs and monitoring performance of new technologies (Garner 1947; Armstrong 1985; Boyns, Edwards 1996) and the problem of how overhead costs should be dealt with (Solomons 1952; Kaplan 1984) including the demands imposed by the origin of the railroad and steel enterprises and the subsequent activity from the scientific management movement. As production runs increased, budgetary control was necessary to fix selling prices long before production (Boyns 1998). WWI cost-plus standard on government munitions contracts required men who could price these, so as to prevent profiteering (Banerjee 2006; Loft 1986). Sudden government influence and individualism in practice, a cultural feature of British entrepreneurs, owners and managers alike, had caused manufacturers to respond haphazardly to the need for cost accounting. At this time, Chartered Accountants, represented by the Institute of Chartered Accountants of England and Wales (ICAEW) amongst others, were appointed to senior positions in government, munitions, food and coal (Loft 1986) and given powers to inspect the cost management of British manufacturers working for the war effort. The Institute of Cost and Works Accountants (ICWA) was founded in 1919 based on the dissatisfaction with costing methods made apparent (Boyns, Edwards 1997).

Most publicity for the ICWA in its early days came from a debate in the newspapers and “derogatory insinuations” in the ICAEW journal *The Accountant* (Loft 1986). The prestige and institutional strength of the ICAEW were such that they were able to block the ICWA from obtaining a Royal Charter in 1919. Control over work was threatened by chartered accountants leaving professional practice to work full time in business and finding interest in cost issues. Contact with chartered accountants, although initially adversarial, put the ICWA messages into the elite institutional fabric of the British economy. The involvement of the chartered accountants with costing during the Wars gave the cost accountants working in industry a powerful professional model to copy (Loft 1986). Also, many chartered accountants in industry took the ICWA examinations signifying that they had practical experience of their industry. Between 1950 and 1975, 11 of the 26 ICWA Presidents were chartered accountants (Morrow 1992). So the ICWA turned the potential stumbling block of a mature rival profession into stepping stone.

In the problematisation stage, all the human actors have their different concerns such as practitioners concerned with personal status while clients wanted better methods of cost management. To start the network, the ICWA defined a common goal ameliorating the diverse concerns of actors. The ICWA promoted their systematic cost management methods to solve the concerns of governments, business owners and practitioners. Non-human actors such as exams and certifications of the ICWA had been defined with the concern of certifying good cost accounting practice. What needs to be highlighted here is that the ICWA managed to involve the other actors by providing the solution of standardised and enhanced cost management methodologies. Presenting a superior solution compared to “home grown” methods makes the actors begin to become aware of the role of the ICWA and slowly enter the network. This convergence of interests created the basis for more responses and support from actors in the network.

#### 4.2. *Interessement*

The movements from problematisation were under threat from ICAEW, also until WWII membership uptake was slow. There was resistance from the institutional fabric and even experienced practitioners that could see no value in standardised practice, examination, or membership of the association. The ICWA had to promote not only cost accounting as a practice, but its own knowledge base and system of education as the best preparation for it (Armstrong 1985; Jones 1992). The ICWA elite had proposed to practitioners that they were capable of obtaining status and rewards and that this could be most effectively done as a member. In terms of ANT, the network maintained debate on what exactly was contained in an occupation concerned with costs and the appropriate nomenclature to describe someone with that role. The ICWA needed to strengthen the mobilisation and utilisation of their network. This required “intermediaries” to flow around the network to further lock actors in and to

make the positions of actors clearer. Standardisation of terminology in the network was a priority and, therefore, the materials of this debate were important intermediaries.

The ICWA had a journal, *The Cost Accountant*. The ICWA also ran conferences nationally and internationally, to disseminate new techniques and encourage networking, beginning with the annual National Costing Conference in 1922. From the first costing conference, there was a lot of debate, but little agreement on what “cost accounting” truly referred to. The aims all had in common the ascertaining of costs of operation for the support of management, but were unclear on «the precise area of work which connects him/her with those outcomes» (Boyns, Edwards 2013: 208). “Scientific costing” was a popular term but fell into disuse by the recession of the late 1920s (Boyns, Edwards 2013). There was a debate between “costing” and “cost accounting”, that one is handled by a clerk gathering data but the other prepared management information from the data. This separation was confirmed later in statements of definitions released every few years in a publication called *Terminology* in 1937, 1952, 1966, 1974 and 1982 to reflect the evolving consensus on these important boundaries of the occupation and also aspects of identity. There was a real enthusiasm for this, “to be progressive you must have a classical nomenclature or terminology which will convey to all persons the same thing the same way” (Fells 1919: 548; quoted by Boyns, Edwards 2013: 219). This effective conduct located non-human actors in place.

To further make the goals of the network clearer, conferences featured the research of famous practitioners such as Perry-Keene, of Austin Motors, industrialists such as Lord Leverhulme (Loft 1986) as well as the ICWA commissioned research studies into budgetary control and standard costing (Boyns 1998). Professionalisation was made as an explicit concern; according to Boyns and Edwards (2013: 211), a leading figure in the ICWA stated: «it was the ethical route that was going to rescue the cost accountant from the stigma of sordid money grubbing and was going to make cost accountancy a profession and not a trade». There was a notable increase in texts written about costs in the inter-war years in a range of industries and increasing demand for talks and speeches given by ranking the ICWA members. Reports on visits made to exemplary companies were made in their journal. By recording the knowledge and experience of experienced elite managers associated with costing into texts promoted through seminars and conference, the ICWA showed that the identity they were creating for the occupation was desirable, that it was a desirable group to be a part of for an individual interested in costs, and that there were opportunities to communicate with and learn from the elites and, therefore, obtain better status within their own work context.

#### 4.3. *Enrolment*

In this stage, more negotiations and changes occur to are made the relations between the actors more stable, the value of cost accounting professionalisation was made more explicit. The UK government, inspired by the achievements of American management methods after WWII, changed the context for cost accounting. A key offensive tactic, which symbolised the aspirations of the ICWA, was the change of identifying terminology from “cost accounting” to “management accounting”. The term emerged from the ICWA *Productivity Report on Management Accounting*, following a team trip to the US under the post-WWII Marshall Plan. This report can be considered an important intermediary as it changed the “language” of the whole process of professionalisation and initiated more moves to strengthen the relations among actors. The ICWA made its professional “collective mobility project” explicit by associating cost accounting with the terms “productivity” and “management”.

From the 1940s, the Institute actively promoted the idea that British industry and commerce would be benefited by an expansion of the managerial role of cost accounting, and that its qualifications were suitable for careers in senior management. This was reflected in the articles of their journal which sought to heighten the aspirations of their membership and demonstrate that members were able to achieve senior positions in management. Being the only source of standard costs legitimated the claims of the institute to be the only professional body which catered for cost accountants. Further, it disciplined the client. Through developing a standard cost method, the ICWA began to determine the client’s ways of thinking about their own concerns. As the importance of management



accounting diffused through the business community, the latest techniques become one of the most important considerations when an actor was enrolled. This culminated in the renaming of their journal *The Cost Accountant* to *Management Accounting* in 1965, the renaming of the Institute to the Institute of Cost and Management Accountants (ICMA) prior to securing its Royal Charter in 1975 and then renaming again, as the Chartered Institute of Management Accountants (CIMA) in 1986.

#### 4.4. Mobilisation

The debate over the emergent brand image also enabled the ICWA elite to demark higher status activities into the definition of management accounting so that these could become a recognisable and reproducible entity in the minds of British senior management. In this, they were shaping the market for their expertise. The cost accountants control over the work of other occupations increased as line management became heavily reliant on budgets for control of operations (Wilson *et alii* 2010). Budgeting could be used to discipline, evaluate and reward the managers of other occupations within the organisation. In this way, management accountants would be able to demonstrate their competence and place in the organisational elite by monitoring the exploitation of labour and resources. These changes were embodied in the content of ICWA examinations. Their new exams included papers on financial management and management principles and practice, particularly “long-range planning” – the precursor term to “business strategy”.

By use of the keywords – “chartered” and “management”, the CIMA assisted the profession to gain acceptance from internal markets and further distinguish the profession from chartered accounting. Management accountants were acquiring the vocabulary of higher-level management. Despite this, “costing” as a term to describe the occupation persisted into the 1970s, there was, according to Boyns and Edwards (2013) no evidence of a move away from this term. There was no real evidence of significant changes in the content of the occupation running in parallel with the terminology, which leads to the explanation that the changing of nomenclature was a conscious choice by the occupation elites to elevate the occupation in the markets that are served, rather than a response to development within the occupation.

Having senior management accountants at the highest levels in an organisation, at the head of a distinct accounting or finance function, enabled them to monopolise the competence in that organisation but also define the effects that they would have and judge the results of that practice – a key professional attribute (Armstrong 1993). It would also indicate a route to the top for management accountants. By 2018, the cost accounting role had been transformed from that of a practical man with an affinity with manufacturing to boardroom professionals whose senior members occupied such positions as Financial Controller, Finance Director and Chief Financial Officer, according to the CIMA.

The sequence of the tactics of the professional association are shown in figure 1, and the main intermediaries and its primary functions that moved the value translation process forward are shown in Figure 1.

Other intermediaries during the process can be seen in the following Figure 2.

## 5. COMPARISONS BETWEEN COST ACCOUNTING AND PM'S PROFESSIONAL ASSOCIATION IN THE UK: LESSONS FOR THE APM

It can be seen in the case that the ICWA builds the network by identifying human actors (such as capitalists, factory owners, managers, the State and also individual practitioners) and proposing a shared common solution, which is improved performance in accounting for cost, for diverse concerns in problematisation. Non-human actors were also enrolled in the network – the ICWA clarify the roles of the actors much through debate from interestment to enrolment. The ICWA was able to create debate on, compile and eventually communicate its superior cost methods and the implementations of new techniques, such as standard cost and budgetary control.

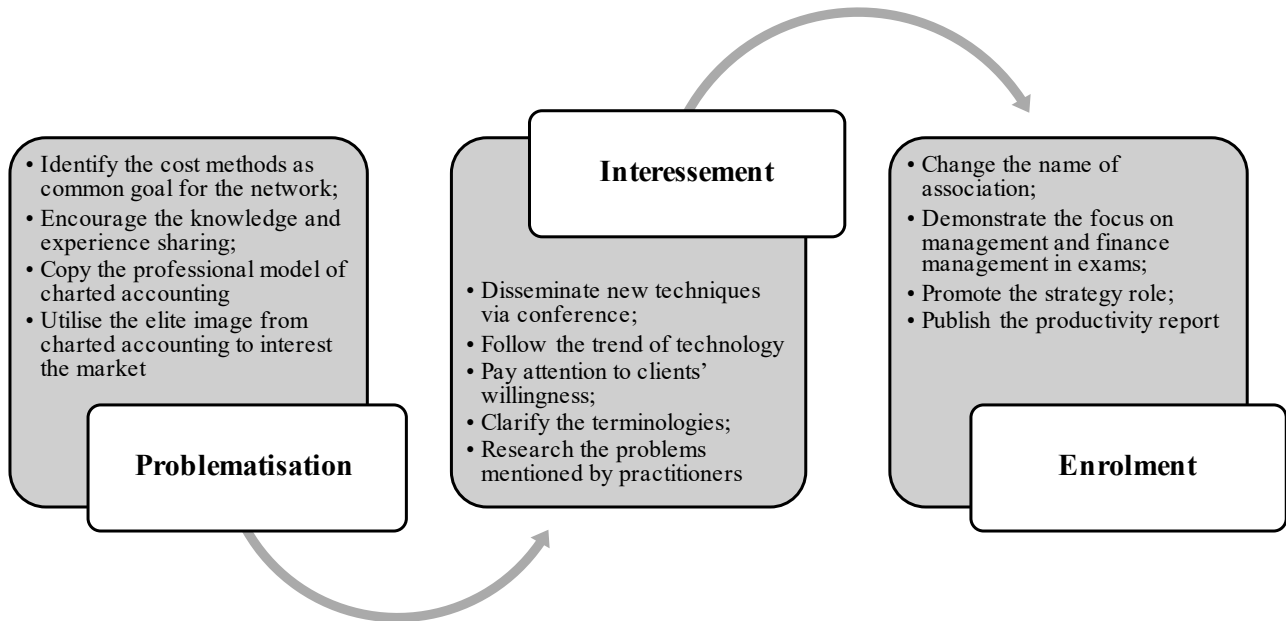


Figure 1.

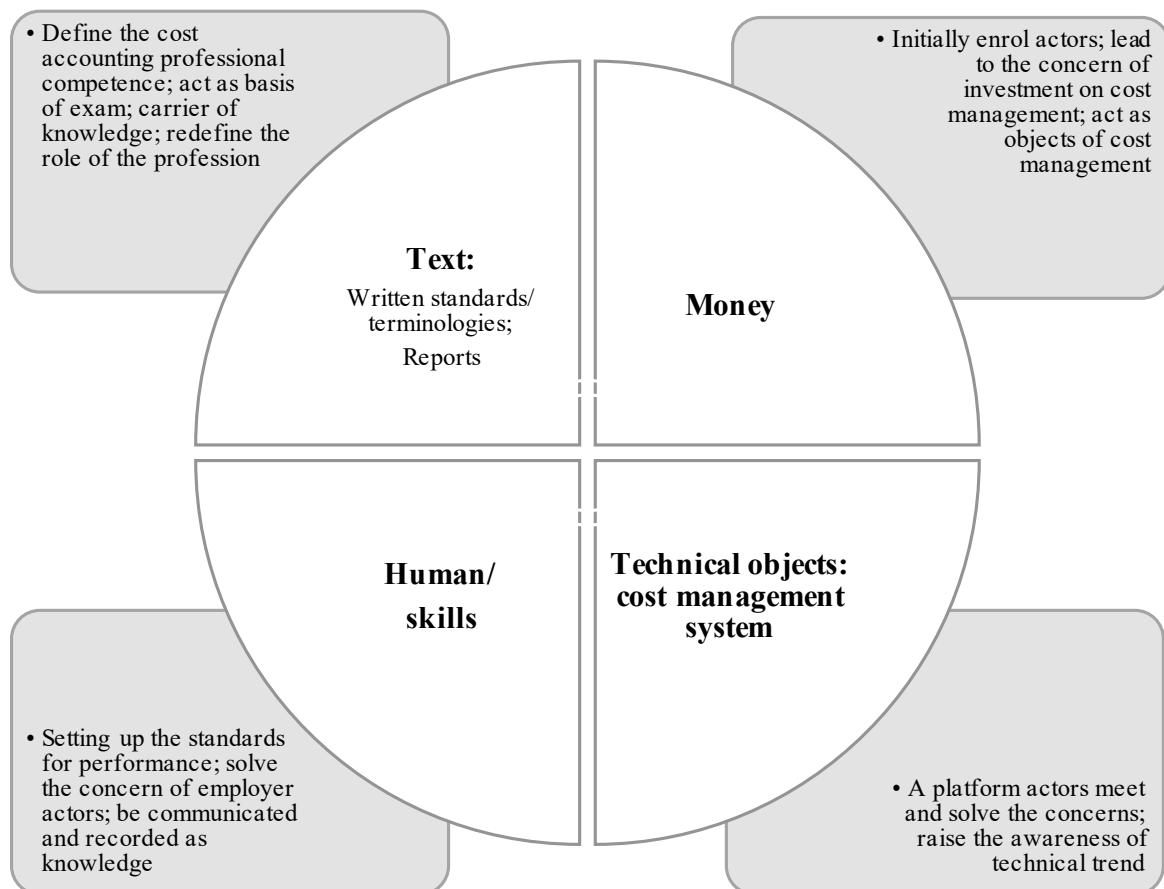


Figure 2.

It also led the debate on exactly what the “costing” occupation was, determining the terminologies in conferences, journal, their “terminology” publications. These were the intermediaries flowing enabling translation of the concerns of practitioners, managers, owners and the State. The value of professionalisation of cost/management accounting was successfully transferred, as the professional practitioners would be able to access greater rewards from their employers and greater status in the industrial organisation and the class structure. Given this high acceptance of the operations of the CIMA, mobilisation status has been achieved.

The APM has problematised the concerns of individual PMs, employers of PMs, clients of projectised organisations and the State, mostly by evoking concerns over the state and economic impact of project performance in the UK. The APM hold numbers of events and conferences to communicate the PM practice each year and engage in discussion and case-building around the tools and language of PM. The academic discourse of PM was established, beginning with a paper about critical path management, in 1958 (Kwak 2005). The APM has tapped into this as well, drawing Higher Education into its network to perform research and to support the teaching of PM at PG level and private companies to provide its accreditations to practitioners. Certainly, the interessement stage has been achieved.

A strange situation exists with the APM, where it appears to have achieved the nadir of professionalisation in the UK, a Royal Charter, with the number of individuals obtaining certification increasing and membership increasing (Joseph, Marnewick 2017). According to a survey of the APM, the top one reason, which occupied 52 per cent, for renewing the APM membership is “to be a member of a chartered body”<sup>2</sup>. Current text intermediaries now published by the APM, around getting the Royal Charter, are a set of papers named *Road to Chartered Series*<sup>3</sup>. In this set of publications, several factors about the key competences of being a chartered body and the importance of making PM as a chartered profession have been identified, such as professional code of ethics, project professionals in digital future and the public good.

Despite these things, though, there are several ways in which the APM has not completed cycles of interessement and enrolment, or has done so weakly and so brings into doubt their appearance of mobilisation, or the sustainability of the degree of mobilisation achieved, therefore threatening their position as the premier PM professional association in the UK. Especially the fundamental claim the APM has proposed to the network, “creating a world where all project succeed” cannot be achieved. Although PM knowledge can be codified into a BoK, success in PM depends on experience, actors from the market do not have to join the PM professionalisation network to obtain this or even practice as a PM at all. Although the APM is engaging in debate over PM practices, the actual practice of PM is mostly a “solo practice”. These are certainly interessement and enrolment activities, but there is no necessity to use the intermediaries, nor is there evidence that they create superior outcomes. There clearly are concerns within the network that are not well addressed by the APM and non-human actors as intermediaries do not function in stable positions yet. These mean the value claimed by the APM for the profession is not fully recognised by the network yet. It is hard for the APM to effectively highlight the value of the professionalisation with current operations and move PM professionalisation forward to the next stage.

For the internal market, the role of certification in the network is not clear, and employer actors are not in a stable position. As this article has already identified, the value of professional PM certification has not been well translated (Starkweather, Stevenson 2011). The internal market for PM skills can easily replicate its value without the association or its certifications. Moreover, there are many examples of people refusing the identity of PM, for example in companies where there are significant overlaps with engineering PM is not a first-choice career, practitioners have the career of PM but choose engineer as their professional identity. Many also find themselves accidental PMs and so are drawn in by accident than by desire, therefore not attuned to seeking professional status through project work. In addition, PM has long been influenced by its different technical backgrounds, the position of PM in the internal market is sometimes a second choice of career or a short-term assignment; hence, the APM cannot fully enrol these actors. Project managers have different career paths, and different employers have different requirements from PMs in terms of project implementation; it is thus difficult to determine truly general-

<sup>2</sup> <https://www.apm.org.uk/news/apm-building-a-reputation-to-be-proud-of/>.

<sup>3</sup> <https://www.apm.org.uk/resources/find-a-resource/thought-leadership/road-to-chartered-series/>.

ised, common goals for the network. These block the APM from moving PM from interessement to enrolment, as it can be seen in table 1.

**Table 1.**

Translation process stage of ICWA/CIMA	APM current tactics	Checklist
Problematisation: define a common goal	Associate slogan with project success	√
Interessement: promote the methods and motivate communications	Promote BoK, certifications and memberships	√
Enrolment: separate management accounting with a focus on strategy	Make PM more independent from roles of engineering	Not fully
Enrolment: keep the profession with concerns and follow the newest technology	Link the BoK, certifications and memberships to project success	X
Mobilisation: highly accepted by internal market (employers) and the actors are all well identified	Attempt to embed qualification in procurement process and career path	X

So, how can the APM complete interessement and enrolment? The cost accounting association has provided lessons learned framed by ANT, as shown in figure 3. The ICWA was able to separate the cost management experience from chartered accounting. For the APM, the overlap with engineering can also be used as a tactic to enrol more actors. Being influenced by the engineering background, a shared concern caused by this background is “career change” from engineering to management (Hodgson *et alii* 2011); hence, the APM can work on this point. To do so, the assistance of management career preparation for engineering-background companies and individuals can be added to the tactics. This tactic can reduce the possibilities for actors move to another network and make PM network more separate from engineering’s network. More actors from the market can be attracted and the network developed by PM, as now the network covers not only the concerns of PM performance but also career change, which creates the possibilities for PM associations to move to next stages, which is enrolment. While the CIMA later takes management accounting into the financial management of business, with members locked into senior positions, the PM area over-focuses on external market actors while seeming less concern internal actors like the CIMA did, there are few similar examples of elite PMs achieving such positions. Therefore, an important actor has been neglected in the PM network.

According to Preston (1992), the texts in the translations should be able to create such discourse to influence and convince the actors to explain themselves in the approach texts has delivered. For example, cost accountants, after the productivity report, changed their title to management accountants, then the roles of practitioner began to more associated with management and strategy. Compared to the productivity report of cost to management accounting, whether the texts produced by the APM made actors within the network redefine and apply different interpretation for their position is also not clear and requires research and critical examination.

To achieve the next stage, enrolment, the APM needs to pay more attention to non-human actors, as human actors are currently the main focus. Project failure often causes a large amount of loss of money. For example, the failure of NHS record systems cost the taxpayer nearly 10 billion pounds. This means that money can be a strong intermediary in PM when defining what the concerns within the network are. PM associations can further promote the “language” of money-relevant concerns. Like the management accounting report writing team, who played an important role in re-naming the profession, re-defining the level of cost accounting’s work content and hence able to change the relationships to where practitioners can enjoy a higher status. PM may also further rethink the claims (Morris 2014) by a better choice of terms used, making the network more stable.

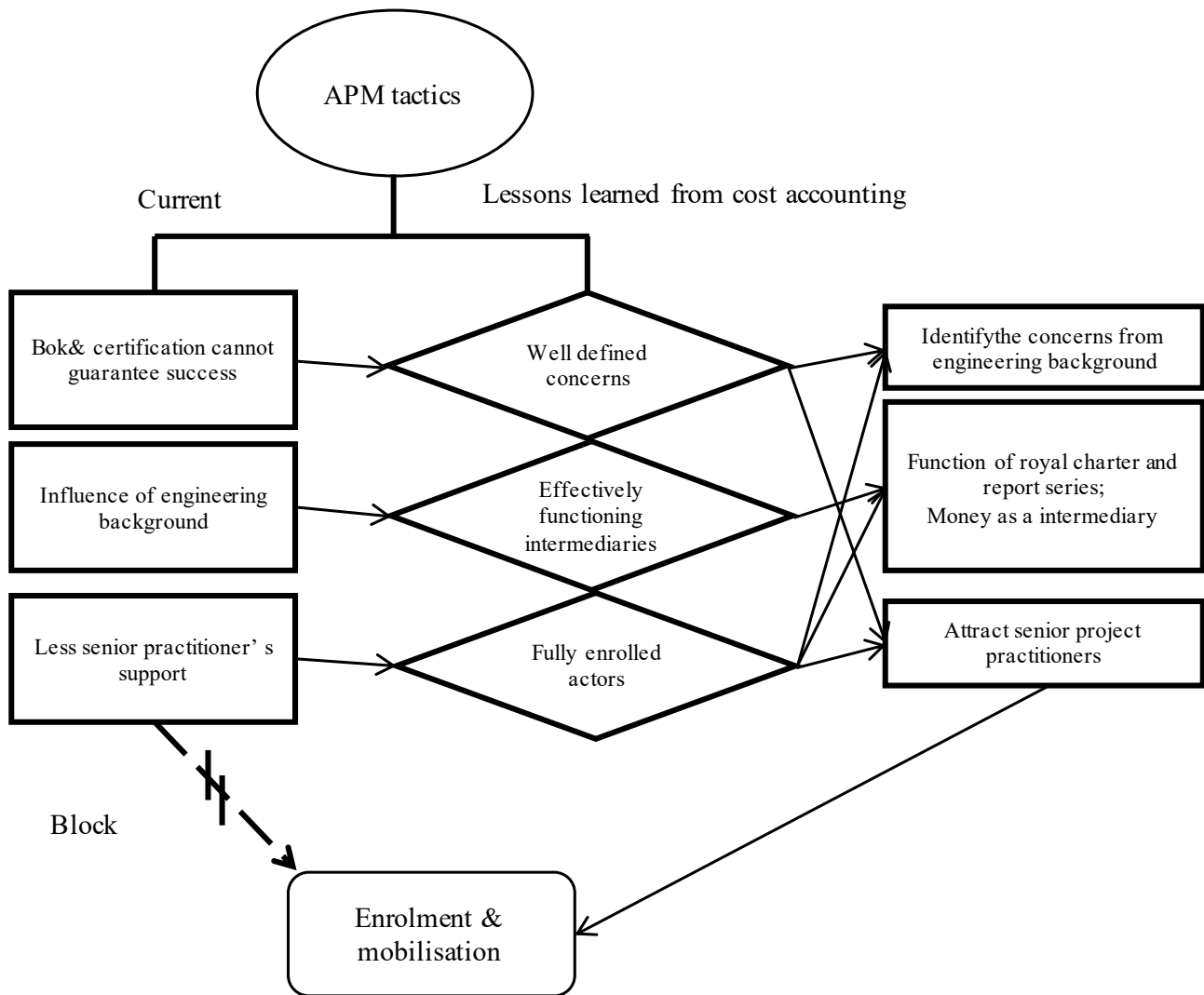


Figure 3.

## 6. CONCLUSIONS

PM as a corporate profession has hybrid concerns during professionalisation in both traditional professionalisation logic and market logic. Although in the traditional views that obtaining a Royal Charter is a locus of the APM operation and PM professionalisation, playing this older professionalisation logic's success is at risk of blocking the APM from presenting the value of professionalisation to the markets. Emerging concepts of corporate profession demonstrate the importance of the combination of being professionals and adapting to the workplace and concerns of the employer. To become more powerful in the labour market, employers as the main actor in the internal market, are a special concern for PM associations, for example, PM associations are now attempting to embed their professional certification level into the selection process of employers (Muzio *et alii* 2011). PM professional associations are attempting to base their certifications on demonstrable competencies rather than examined knowledge (Hodgson 2008), but such certification is rarely the top consideration when employers select project practitioners. There are still efforts to be made for the APM to move PM professionalisation forward.

ANT was adapted to frame the key events and value translation process during the professionalisation of cost accounting. The outcome of this analysis was a means to conceptualise professionalisation actions in sequence, helping the APM to determine the direction and tactics to engage their stakeholders and deliver the objective of becoming a market-recognised profession. It has highlighted the need to identify a better solution for both the external and internal market as performance in PM professionalisation is hard to guarantee. Meanwhile, some non-human actors and intermediaries (i.e. exams, reports) need to be updated with new tactics to enable better identification of roles these actors need to take in the network.

Other similar professional associations of corporate professions may be able to find guidance from the process shown here and hence be able to further advance their position in their markets. The focus on the construction of market reputation and relations to actor networks leads to further interesting research questions such as what is the common solution can be provided to the network by the APM when performance cannot be guaranteed by its body of knowledge and certifications? Specifically, what difference does the Royal Charter as a new intermediary make? What of project practitioners or employers that decline the translation process, who perhaps perceive no value in the offerings of the associations – are there distinctive differences between these and association members?

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